

CITY OF DETROIT



Detroit Business Certification Program (DBCP) Application for Certification

as

**Detroit-Based Business
Detroit Headquartered Business
Detroit Small Business
Minority-Owned Business Enterprise
Women-Owned Business Enterprise**

Administered by the
City of Detroit
Human Rights Department
1026 Coleman A. Young Municipal Building
Detroit, MI 48226
(313) 224-4950

Website address: www.ci.detroit.mi.us/humanrights

KWAME M. KILPATRICK, MAYOR

REGENIA SIMMONS, DIRECTOR



Detroit Business Certification Program

CONTENTS

1. Application For Certification

2. Commonly Asked Questions

<u>Section</u>	<u>Certification</u>	<u>Page No.</u>
A	All Applicants	5
B	Detroit Based Business	10
B	Detroit Headquartered Business	13
B	Detroit Small Business	14
C	Minority/Woman-Owned Business	15

3. Line-By-Line Instruction Supplement

4. Appeal Process

5. 3-Digit NIGP Commodity Codes

INTRODUCTION

Thank you for your interest in becoming certified with the City of Detroit Human Rights Department. Once you have completed the application and submitted it along with all requested documentation the following steps will be completed by the Human Rights Department:

1. A postcard will be mailed verifying receipt of application.
2. An Analyst will review the file and will contact applicant with any questions.
3. An Analyst will perform a site-visit for DBB, DHB, and DSB certifications.
4. An Analyst will perform a telephone interview for MBE and WBE Enterprise certifications.
5. If applicant meets the qualifications, the appropriate certificate(s) will be issued.

Note: To ensure the most timely processing of your application, please follow the instructions in the applicable sections of this application.

Incomplete applications may be returned to you.

We cannot guarantee that an application determination will be completed in time for a bid submission. Your completed application should be mailed to the following address:

**City of Detroit
Human Rights Department
1026 Coleman A. Young Municipal Building
Detroit, MI 48226**

For information regarding the services of the Human Rights Department please call us at (313) 224-4950 or visit our website address: www.ci.detroit.mi.us/humanrights.

Commonly Asked Questions

1. When can I submit my application?

For any of the certifications, business applicants should not submit their application prior to completing a minimum of 12 months of business operation. DBB, DHB and DSB applicants must have operated from a Detroit-based location, and paid all income and personal property taxes due for not less than one (1) taxable year immediately prior to submitting an application.

2. How long after application submittal is a determination made?

On average the certification process takes **45 days**. Application processing time may vary depending upon the number of applications received, the number of certifications requested per applicant, and the legal/financial complexity of the business under review.

3. Can I do anything to avoid unnecessary delays in processing my application?

Yes. Please answer all questions accurately. Inaccurate, illegible, or missing information, i.e. (signatures, dates, documentation, etc.), in the application and/or supporting documentation will delay the process. Verify that the information you have written is accurate before submitting. If you have questions pertaining to the application, please contact the HRD help line at (313) 224-4950. Your timeliness in responding to an HRD Analyst's requests for information is crucial to avoid unnecessary delays in processing your application.

4. What do I receive once certified?

A printed certificate is mailed to successful applicants. Certifications are valid for two years. Any business that is certified is automatically listed by type of certification(s) and business type in the City of Detroit's Business Register, which is updated quarterly.

5. What happens if my business is found unqualified for one certification type and I applied for several?

You may be required to submit additional information to meet certification requirements. You may apply for Detroit Based Business, Detroit Small Business and Detroit Headquartered Business certification. If you do not meet the requirements of Detroit Headquartered Business, then a certificate will be issued for the approved certification type (DBB or DSB). If you also applied for Minority Owned Business and or Woman-Owned Business and meet the requirements, those certificates will be issued being independent of a 'Detroit Based' status.

6. What if my commodity code is not listed?

If the commodity code is not identified in the 3-Digit Commodity Code listing, please specify **"Other"** and explain the type of product/service that will be provided.

Detroit Business Certification Program (DBCP)

APPLICATION FOR CERTIFICATION

SECTION A

TO BE COMPLETED BY ALL APPLICANTS

**A BUSINESS MUST HAVE BEEN IN OPERATION FOR AT LEAST ONE (1)
YEAR PRIOR TO THE DATE OF THIS APPLICATION**

**Check all boxes that apply:
(Refer to Line-by-Line Instructions
for description of Certification types)**

Detroit Based Business (DBB)
Detroit Headquartered Business (DHB)
Detroit Small Business (DSB)
Minority-Owned Business Enterprise (MBE)
Woman-Owned Business Enterprise (WBE)

1. **Name of Business:** _____
2. **Business Street Address:** _____
3. **City:** _____ **State:** _____ **Zip:** _____
4. **Mailing Address:** _____
5. **City:** _____ **State:** _____ **Zip:** _____
6. **Business Telephone:** () _____ - _____ **Fax:** () _____ - _____
7. **Authorized Contact Person; i.e., the representative who is authorized to discuss confidential information related to your application:**

Name: _____ **Title:** _____
8. **Authorized Contact Telephone:** () _____ - _____ **Fax:** () _____ - _____
9. **Website/Email Address:** _____
10. **Date Business Established:** ____/____/____
11. **EIN:** _____ **or SSN:** _____
12. **Has there been change in Business Legal Structure?**
Yes ☐ **No** ☐
If yes, Date of change in Business Legal Structure: ____/____/____

For Department Use Only

Date Received: ____/____/____

Control No. ____ - ____

13. Business Type (*Check All That Apply*):

General Construction

Retail

Specialty Construction

Wholesale

Manufacturing

Professional Service

Service

Comments regarding Business Type:

14. Indicate the three-digit NIGP commodity class code(s) that apply to the goods/services your firm provides. *(Please refer to the attached 3-digit NIGP Commodity Codes Listing).*

[illegible]

NOTE: A maximum of six (6) commodity codes will be displayed in the City of Detroit Certified Business Register. Attach a separate sheet for additional codes. All commodity codes for which your business is certified will be entered into the City's on-line database.

15. An applicant business that is currently certified as a Small Business Enterprise, Minority-Owned and/or Woman-Owned Business Enterprise by another organization may request that the Human Rights Department (HRD) consider such certification(s) as having eligibility under its guidelines.

Is applicant requesting HRD to consider another organization's certification?

No **Yes**

If yes, write name/phone of each certifying organization below and provide supporting documentation.

16. All out-of-state applicants must provide documentation of their authorization to conduct business in Michigan. (Application for Certificate of Authority to Transact Business or Conduct Affairs in Michigan (Form 560 for Corporations) or Application for Certificate of Authority to Transact Business in Michigan (Form 760 for Limited Liability Companies). Obtained via State of Michigan website at www.michigan.gov).

17. Does the firm have any subsidiaries or affiliates or is it a subsidiary or affiliate of another business concern?

No

Yes

If yes, provide a full and detailed explanation of business relationships on a separate attachment.

18. Please provide the following documents that are applicable to your business:

A. Firm's ownership documents as applicable to its Legal Business Structure (Please check the applicable box):

Assumed Name Certificate
Articles of Incorporation
Articles of Organization
Certificate of Co-Partnership

B. Legal Tax Structure (Please check the applicable box):

Corporation - (*Form 1120*)*
S Corporation – (*Form 1120-S*)*
Limited Liability Company LLC – (*Form 1065*)*
Limited Liability Partnership – (*Form 1065*)*
Partnership – (*Form 1065*)*
Sole Proprietorship – (*Form 1040*)*
Professional Corporation
Other

* Federal Tax Forms

C. Attach the federal tax returns (including all Schedules) as indicated above in Legal Tax Structure for:

- 1. the previous fiscal year**, if the applicant is seeking certification as a DBB, DHB, MBE or WBE, or
- 2. each of the last three (3) fiscal years**, if the applicant is seeking certification as a DSB.

D. Annual financial statements, including accountant's notes, for either -

- 1. the previous fiscal year**, if the applicant is seeking certification as a DBB, DHB, MBE or WBE or
- 2. each of the last three (3) fiscal years**, if the applicant is seeking certification as a DSB.

E. Submit a front and back photocopy of all issued stock certificates or a copy of the stock transfer ledger.

Affidavit of Applicant

I, being a duly authorized representative of the applicant, do hereby attest that the statements, documents, and responses provided in and with this City of Detroit Certification Application are true and correct to the best of my knowledge. I understand that I am making this statement subject to the penalties of perjury. I further understand that the City of Detroit reserves the right to require additional information prior to, during, and at any time after certification has been granted.

I understand that any misrepresentations of information provided in support of this application can result in **rejection, delay in processing, denial of the application, de-certification or revocation** of a certification, if conferred prior to discovery of the misrepresentation.

Name of applicant concern: _____

Signature of authorized representative: _____

Authorized representative's title: _____

NOTARY ACKNOWLEDGMENT

STATE OF: _____

COUNTY OF: _____

The foregoing Affidavit of Applicant was acknowledged before me this

_____ Day of _____, _____ by

PRINTED NAME & TITLE OF AUTHORIZED REPRESENTATIVE

NAME OF APPLICANT CONCERN

Signature of Notary: _____

Printed Name or Seal of Notary: _____

My Commission Expires: _____/_____/_____

END OF SECTION A

SECTION B
DETROIT BASED BUSINESS (DBB),
DETROIT HEADQUARTERED BUSINESS (DHB), AND
DETROIT SMALL BUSINESS (DSB)

1. Submit a copy of a lease, deed, land contract or mortgage agreement for each Detroit location owned or operated by the applicant. The applicant must complete the first box below for the Business Headquarters no matter where it is located. Other boxes below should only be completed for each location within the City of Detroit. If necessary, provide information for additional locations on a separate sheet.

BUSINESS HEADQUARTERS:

Name of person in charge of daily operations: _____

Business street address: _____

City: _____ State: _____ Zip: _____

Type of operation: _____

Total number of employees _____ Total number of Detroit residents _____

Detroit Location

Name of person in charge of daily operations: _____

Business street address: _____ Zip: _____

Type of operation: _____

Total number of employees _____ Total number of Detroit residents _____

Detroit Location

Name of person in charge of daily operations: _____

Business street address: _____ Zip: _____

Type of operation: _____

Total number of employees _____ Total number of Detroit residents _____

Detroit Location

Name of person in charge of daily operations: _____

Business street address: _____ Zip: _____

Type of operation: _____

Total number of employees _____ Total number of Detroit residents _____

2. How many business locations outside the City of Detroit? _____

3. Provide a signed copy of one of the following City of Detroit Business Tax Returns (**including all schedules and attachments**) that were submitted for the applicant's most recently completed federal tax return year preceding the date of this application:

☐ **City of Detroit Corporate Income Tax Return (D-1120)**
or

☐ **City of Detroit Partnership Income Tax Return (D-1065)**
or

☐ **City of Detroit Individual Income Tax Return (D-1040 R/NR)**
For businesses that are not corporations or partnerships

4. All businesses must submit (even if applicant does not owe taxes) with this application a copy of each of the following two business clearance forms showing verification or approval that the applicant business has complied with certain provisions contained within City of Detroit tax related ordinances.

Income Tax Clearance Form

Attachment 6

From: Income Tax Division
Coleman A. Young Municipal Center
2 Woodward Ave. Room 512
Detroit, MI. 48226
Phone: (313) 224-3328 / 3329
Fax (313) 224-4588

Vendor Clearance Form

Attachment 5

From: Revenue Collections
Coleman A. Young Municipal Center
2 Woodward Ave. Room 1012
Detroit, MI 48226
Phone: (313) 224-4087
Fax (313) 224-4238

5. Please check any three (3) of the following eight (8) qualifying criteria that your firm meets and provide the appropriate support documentation for each item checked. If seeking a headquartered certification, box H should be one of the three criteria selected. All information must be confirmed during the site visit.
- ☐ **A. Provide verification that an existing inventory of the product(s) which the business offers to the City is physically located at the City site, or**
Verification includes invoices, receipts, deeds, leases and/or mortgage agreements for facilities housing the applicant's inventory and warehouse locations.
- ☐ **B. Provide verification of the ability of the business to service/repair product(s) to be sold to the City at a City site, or**
Verification includes work orders, references, receipts, deeds, leases and/or mortgage agreements for facilities housing the applicant's service/repair site locations.
- ☐ **C. Provide verification that the business has an adequate number of employees based at its City site to perform the services indicated in its application for certification, or**
Please complete Attachment 3. Additionally, all licenses required for the services to be provided to the City must be submitted.
- ☐ **D. Provide verification that a majority (51%) of the full-time employees, chief officer and managers of the business regularly work and conduct business in the City, or**
Please complete Attachments 1 and 3.
- ☐ **E. Provide references, licenses or other means of verification acceptable to the City that the services the firm offers to the City have been provided at a City site for at least one (1) year prior to the date of the application for certification, or**
Verification consists of at least three documents, on which the business address is displayed, in the form of licenses, projects / contracts, and/or invoices dated at least one (1) year prior to the date of application.
- ☐ **F. Provide verification that a majority (51%) of the full-time employees who work at its City site are Detroit residents, or**
Please complete Attachment 2.
- ☐ **G. Provide verification that the firm has the physical resources and ability to provide the services indicated in its application for certification at a location within the City, or**
Submit a brief description of manpower, equipment and supply inventory, lease agreements.
- ☐ **H. Provide verification that the firm's headquarters is located within the City.**
If this box is checked proceed to item #6

DETROIT HEADQUARTERED BUSINESS

**THE HEADQUARTERS MUST HAVE BEEN ESTABLISHED IN DETROIT
AT LEAST ONE (1) YEAR PRIOR TO THE DATE OF APPLICATION**

By checking the Detroit Headquarters criterion (H) in item #5 applicant is claiming that their business is eligible for Detroit Based Business and Detroit Headquartered certification. **This means that in addition to any other two criteria chosen, it is also verifiable that its headquarters is located within the corporate limits of the City of Detroit. This is also the place where the chief executive officer and highest-level managerial employees of a business have their offices and perform their management functions.** Please continue:

6. Complete Attachment 1
7. Does applicant manage or operate one or more business facilities outside the Corporate limits of the City of Detroit?

No ...Stop! Nothing further is needed to verify that a Detroit site is applicant's business headquarters.

Yes...Applicant must verify that the chief executive officer and highest-level managerial employees have their offices and perform their management functions in the City by:

- A. Completing and submitting an Individual City Income Tax Clearance Form (use Attachment 4 which is for employees not businesses) for **each** manager listed in Attachment 1. Fax, mail or leave with the City Income Tax Division room 512. After clearances have been processed, applicant will submit each completed clearance form(s) to the HRD
- B. Making their payroll related documents (W-2 forms, earned pay disbursement records, corporate filings etc.) available for review by an HRD analyst during the required site visit to further confirm that the chief executive officer and highest-level managerial employees work from a headquartered site within the City of Detroit.

DETROIT SMALL BUSINESSES

A Detroit Small Business must meet the requirements of a Detroit-Based Business in addition to the following

A Detroit Small Business must have been in existence and operating for at least one (1) year prior to the date of application. Additionally, the applicant's average annual gross receipts must be less than the following figures in the three (3) fiscal years preceding the date of application:

- ☐ **General construction business:** \$17 million
- ☐ **Specialty construction business:** \$7 million
- ☐ **Professional Service Firm** (small business): \$3 million
- ☐ **Service business:** \$5 million
- ☐ **Retail business** \$5 million
- ☐ **Wholesale business** which has provided full-time employment to fewer than one hundred (100) persons in the three (3) fiscal years preceding the date of application
- ☐ **Manufacturing business** which has provided full-time employment to fewer than five hundred (500) persons in the three (3) fiscal years preceding the date of application.
Provide the following for the last three (3) fiscal years-ending:

Month	Day	Year	Number Of Employees

Attach copies of the year-end payroll reports for the corresponding fiscal years, quarterly MESC reports, and other official documents to support your year-end number of employees.

END OF SECTION B

SECTION C
MINORITY-OWNED/WOMAN-OWNED
BUSINESS ENTERPRISE (MBE / WBE)

1. **Ownership and Control.** Complete the items listed below for all proprietors, partners, stockholders and any other persons or entities having an ownership interest in the applicant business.

Name/Title	*Race	Gender	Ownership Percentage	Annual Salary	Voting Percentage %	Hours Worked/ Week

If necessary, use a separate attachment to complete this item.

2. **Managers.** Complete the items listed in the following table.

Name/Title	*Race	Gender	How Long Has Manager Been in Current Position?	Annual Salary	Hours Worked/ Week

If necessary, use a separate attachment to complete this item.

*Refer to the attached Line-by-Line Instruction Supplement, Page #29 for minority classification.

3. **Control and Management.** Complete the information requested in Attachment 1.
4. **Does the firm have any subsidiaries or affiliates** or is it a subsidiary or affiliate of another business concern?

No **Yes**

5. If yes, provide a full and detailed explanation of business relationships on a separate attachment.

6. **Financial Information.**

- A. Is the business applicant bonded?

No **Yes**

If yes, submit a copy of the bond document and respond to the following:

Name of bonding company: _____

Bonding Capacity: \$_____ Type of Bond: _____

B. Bank References:

- (1.) Name of Bank: _____

Name of Contact Person: _____ Phone Number: _____

Authorized Signers: _____

- (2.) Name of Bank: _____

Name of Contact Person: _____ Phone Number: _____

Authorized Signers: _____

C. Explain the source of initial capitalization of the firm:

- 6. Please provide the following documents or submit a detailed explanation of why the documents cannot be submitted:**
- A.** A detailed history of the business
 - B.** Submit documentation of the source of initial capitalization of the firm.
 - C.** A general description of the duties/responsibilities of each management person in the daily operation of the firm
 - D.** Current copies of all licenses (including professional licenses) required for the operation of the business
 - E.** Copies of all bank signature cards, resolutions or other documents indicating authorizations to conduct banking business
 - F.** Copies of all debt instruments (notes, bonds, indentures, other agreements) and security, warranty or collateral agreements corresponding with the debt instruments
 - G.** A copy of the firm's By-Laws
 - H.** A copy of the minutes of the meeting at which the current board and officers were elected
 - I.** Documentation of ethnicity and/or female status (birth certificate, picture I.D., passport, etc.) of the minority/female owners
 - J.** Submit documentation of the residency status of all alien resident owners (passport, alien registration, etc.)

END OF SECTION C

End of Application

Attachment 1

APPLICANT CHIEF OFFICER & SENIOR EXECUTIVE WORK LOCATION ROSTER

Business Name: _____

EMPLOYEE NAME	TITLE OF EMPLOYEE**	FUNCTIONAL RESPONSIBILITIES	DATE APPOINTED TO POSITION/DATE HIRED***	WORK LOCATION ADDRESS (Street & Zip Code)	DETROIT INCOME % ****
		Chief Executive Officer*			
		Chief Operations Officer			
		Chief Financial Officer			
		Senior Sales Executive			
		Senior Purchasing/ Procurement Officer			
		Senior Human Resources Executive			
		Other			

*Chief Officer must work at the Detroit headquarters

**Identify outsourced functions

*** If incumbent has been in assignment for less than 1 year, then also provide information for predecessor.

**** Formula: Local Wages/State Wages

APPLICANT EMPLOYEE RESIDENCY ROSTER**Business Name:** _____ **Corporate Official Name:** _____

DETROIT RESIDENT EMPLOYEE'S NAME	TITLE OF EMPLOYEE	DETROIT RESIDENT EMPLOYEE'S HOME ADDRESS (Street & Zip Code)	APPLICANT'S FACILITY AT WHICH EMPLOYEE WORKS	PROOFS VERIFIED			
				DL	MID	VR	UT

Detroit residents **must** show one (1) proof of residency from Group A and one (1) proof of residency from Group B. Identify all of the applicant's employees that reside in the City of Detroit.

Group A

DL – Valid Michigan Driver's License

MID – Valid Michigan Identification Card

Group B

VR – Voter's Registration Card

UT – Current Utility Bill(s)

Business Name: _____

[illegible]

**HUMAN RIGHTS (HEADQUARTERED BUSINESS) - INCOME TAX CLEARANCE FORM
(INDIVIDUAL)**

REQUESTING: Certification Eligibility HRD CONTACT: _____ PHONE: _____

Type of Clearance: ☐ New (Employee request 30 days prior to submitting certification application or expiration date)
☐ Renewal ☐ Other

A.
To: City of Detroit **For Employee:** _____
Income Tax Division
Coleman A. Young Municipal Center **of Company Name** _____
2 Woodward Avenue, Ste. 512 **& Address** _____
Detroit, MI 48226

Phone: (313) 224-3328 or 224-3329 **City** _____
Fax: (313) 224-4588 **State** _____ **Zip Code** _____

Telephone _____ **Fax #** _____

B. Name of Chief Financial Officer/Authorized Contact Person & EIN Number (include address if different from above)	Telephone # _____ Fax # _____
Employee Social Security Number	Spouse Social Security Number

Nature of Request: Verifying employer/employee is in compliance with provisions of the City Income Tax Ordinance.

C. ALL QUESTIONS MUST BE ANSWERED TO EXPEDITE APPROVAL PROCESS. ANY QUESTION NOT ANSWERED MAY RESULT IN A DENIAL OF INCOME TAX CLEARANCE**EMPLOYEE ANSWER QUESTIONS 1,2,3,4.**

1. Have you filed joint returns with spouse during the last seven (7) years? (If yes, include spouse SSN above) ☐ Yes ☐ No
2. Has applicant filed City of Detroit Income Tax Returns during the most recent tax years? ☐ Yes ☐ No
3. Were you employed during the last seven (7) years? ☐ Yes ☐ No
4. Were you a resident of Detroit during the last seven (7) years? ☐ Yes ☐ No

EMPLOYER ANSWER QUESTIONS 5,6,7.

5. Is the company a new business in Detroit? If yes, attach Employer Registration (Form DSS-4)? ☐ Yes ☐ No
6. Does the company have employees working in Detroit? ☐ Yes ☐ No
7. Does the employee named above have their office and perform duties at a site within the City of Detroit? ☐ Yes ☐ No

D. FOR INCOME TAX USE ONLY

Has the employer/employee complied with the provisions of the City Income Tax Ordinance?

☐ Yes ☐ No Signature _____ Date _____ Expires _____

☐ Yes ☐ No Signature _____ Date _____ Expires _____

☐ Yes ☐ No Signature _____ Date _____ Expires _____

VISIT OUR WEBSITE FOR INFORMATION AND TAX FORMS AT www.ci.detroit.mi.us

Purchasing Division/Human Rights Department VENDOR/BUSINESS CLEARANCE REQUEST

Submit to: Revenue Collection Unit
2 Woodward Ave. Rm.1012
Detroit, MI 48226
(313) 224-4087 (Telephone)
(313) 224-4238 (Fax)

Nature of Contract _____
Contract Amount _____

Business Type: () Corp () Partnership () Sole Proprietorship () Personal Services

Business Name _____

Complete Business Address _____

_____ () Lease () Own

Ward/Item# _____

Tax ID/FID No. _____

City Personal Property I.D. # _____

Owner(s) Name _____

Owner(s) SS# (If Sole Proprietorship) _____

Owner(s) Home Address (If Sole Proprietorship) _____

_____ () Lease () Own

Contact Person _____

Phone Number _____ **Fax** _____

PLEASE DO NOT WRITE BELOW THIS LINE

<u>Real Property</u>	<u>Special Assessment</u>	<u>Personal Property</u>	<u>Other Receivable</u>
() Denied	() Denied	() Denied	() Denied
() Approved	() Approved	() Approved	() Approved

Comments: _____

Please mail, fax or drop off this Request Form to the Revenue Collection Unit at the address indicated above. You will be responsible for keeping the clearance and submitting a copy to Purchasing and or Human Rights with your bid and or certification application package.

Signature

Date

Expiration Date

REQUEST FOR INCOME TAX CLEARANCE

REQUESTING DEPARTMENT/DIVISION CONTACT: _____ PHONE: _____

Type of Clearance: ☐ New ☐ Renewal (please submit 30 days prior to submitting bid or expiration date) ☐ Other

A.
To: City of Detroit
Income Tax Division
Coleman A. Young Municipal Center
2 Woodward Avenue, Ste. 512
Detroit, MI 48226

For Individual
or Company Name _____

& Address _____

City _____

State _____ **Zip Code** _____

Telephone _____ **Fax #** _____

Phone: (313) 224-3328 or 224-3329
Fax: (313) 224-4588

B. Name of Chief Financial Officer/Authorized Contact Person
& EIN Number (include address if different from above)

Telephone # _____

Fax # _____

Employer Identification or Social Security Number

Spouse Social Security Number

Nature of Contract: _____

BID/CONTRACT AMOUNT (if known)

Labor: \$ _____ Material: \$ _____

Contract # (if known) _____

C. ALL QUESTIONS MUST BE ANSWERED TO EXPEDITE APPROVAL PROCESS. ANY QUESTION NOT ANSWERED MAY RESULT IN A DENIAL OF INCOME TAX CLEARANCE

Check One: ☐ Individual ☐ Corporation ☐ Partnership**EMPLOYEE ANSWER QUESTIONS 1,2,3,4.**

1. Have you filed joint returns with spouse during the last seven (7) years? (If yes, include spouse SSN above) ☐ Yes ☐ No
2. Are you a student and/or claimed as a dependent on someone else's tax return? ☐ Yes ☐ No
3. Were you employed during the last seven (7) years? ☐ Yes ☐ No
4. Were you a resident of Detroit during the last seven (7) years? ☐ Yes ☐ No

EMPLOYER ANSWER QUESTIONS 5,6,7.

5. Is the company a new business in Detroit? If yes, attach Employer Registration (Form DSS-4)? ☐ Yes ☐ No
6. Will the company have employees working in Detroit? ☐ Yes ☐ No
7. Will the company use sub-contractors or independent contractors in Detroit? ☐ Yes ☐ No

D. FOR INCOME TAX USE ONLY

Has the employer/employee complied with the provisions of the City Income Tax Ordinance?

☐ Yes ☐ No Signature _____ Date _____ Expires _____☐ Yes ☐ No Signature _____ Date _____ Expires _____☐ Yes ☐ No Signature _____ Date _____ Expires _____VISIT OUR WEBSITE FOR INFORMATION AND TAX FORMS AT www.ci.detroit.mi.us

City of Detroit
Human Rights Department
Line-by-Line Instruction Supplement

(This document is to be used when completing the Certification Application. It contains the Line-by-Line Instructions, Definition of Terms, and the 3-Digit NIGP Commodity Codes)

A BUSINESS MUST HAVE BEEN ESTABLISHED AND OPERATING IN DETROIT FOR AT LEAST ONE (1) YEAR PRIOR TO THE DATE OF THE APPLICATION TO BE ELIGIBLE TO QUALIFY FOR DETROIT-BASED BUSINESS (DBB), DETROIT HEADQUARTERED (DHB) AND DETROIT SMALL BUSINESS (DSB) CERTIFICATIONS.

A BUSINESS MUST HAVE BEEN ESTABLISHED AND OPERATING FOR AT LEAST ONE YEAR PRIOR TO THE DATE OF THE APPLICATION TO BE ELIGIBLE TO QUALIFY FOR MINORITY-OWNED BUSINESS ENTERPRISE (MBE), WOMAN-OWNED BUSINESS ENTERPRISE (WBE) CERTIFICATION.

Submitting Completed Application Package: After completing all portions of the application and gathering supporting documentations that are applicable, please remove before submission the following: Cover, Commonly Asked Questions, Introduction, Appeals, Line by Line Instructions and Commodity Codes pages. Assemble the remainder of application (pages 5-17) in the same sequence as received and staple together. Then arrange any supporting documentation in the same order that it was requested in the application. Identical supporting documentation need only be provided once based on the first instance of need in the process. **Thoroughly check application and documentation for correctness and completeness before submitting.** It causes far more delay for an analyst to wait on incomplete material than a one time uninterrupted application review from beginning to end. **Make copies of everything submitted and store in a safe place. Lay stapled application on top of arranged documentations and submit them together as a single package.**

SECTION A

Indicate the type of certification your firm is seeking by clearly marking the appropriate box with an "X." A firm may seek certification in any one or more of the following categories:

- A. Detroit Based Business (DBB)
- B. Detroit Headquartered Business (DHB)
- C. Detroit Small Business (DSB)
- D. Minority-Owned Business Enterprise (MBE)
- E. Woman-Owned Business Enterprise (WBE)

ITEM 1

Indicate the complete name of the firm seeking certification (The “Applicant”). Submit a separate application with supporting documents for each business that is applying. Be sure to include the applicant’s complete name, including any assumed name or d/b/a (doing business as).

ITEM 2

Provide the address of the applicant, including any P.O. Box address. *All Detroit-Based Business applicants must have a Detroit street address.* Please provide the mailing address if it is different from the street address.

ITEM 7

Identify the name and title of the authorized contact person(s). Unless written authorization has been received, this office will only correspond with and discuss the contents of this application with the authorized contact person(s).

ITEM 10

Indicate the date the business was established. Submit a brief explanation outlining the evolution of the firm.

ITEM 12

Submit the following as applicable to the firm’s legal structure: Assumed Name Certificate, Articles of Incorporation (including amendments), Certificate of Co-Partnership, Certificate of Limited Partnership, Articles of Organization, and/or other documentation reflecting the date the business was initially established. The business must have been operating at least one (1) year prior to the date of the application.

ITEM 13

General Construction Business means a business that (1) is a general contractor for any of the following: Industrial Buildings, Residential Buildings, Single Family Houses or Warehouses or (2) performs heavy construction which includes, but is not limited to the following: bridges, communications lines, elevated highways, highways, pipelines, power lines, sewer lines, streets, tunnels, or water lines.

Specialty Construction Business means a business that engages in any of the following lines of business: carpentry, concrete work, electrical work, excavation work, floor laying, glass and glazing work, heating ventilation and air conditioning, installation or erection of building equipment, masonry, stone setting and other stone work, painting and paperhanging, plastering, drywall, acoustical and insulation work, plumbing, roofing, siding and sheet metal work, structural steel erection, terrazzo, tile marble and mosaic work, water well drilling, or wrecking and demolition work, as well as other categories of specialty construction as may be identified by the City.

Professional Service means a firm providing services that are not generally available in the public-at-large, that requires specialized knowledge, licensing and/or certification. These services include, but are not limited to accounting services, architectural/engineering services, consultant services, information technology services, construction management, financial management, facilities management, legal services, etc.

Manufacturing means a business operating or maintaining a facility that produces materials, supplies, articles, equipment, etc. from raw materials or that materially alters or adds value to previously manufactured products from their original state such that the altered product is no longer useable as originally intended.

Retail means a firm engaged in the sale or distribution of commodities, goods, articles, products, etc. to the ultimate consumer in small quantities and in which an inventory of products is available at the business location.

Service means a firm providing services of a non-professional nature such as, but not limited to repairing, cleaning, maintenance, testing, construction services, personal services, etc.

Wholesale means a firm engaged in the selling or distribution of commodities, goods, articles, products, etc. in large quantities and usually to retailers or others at a reduced cost per item.

ITEM 14

Review the attached Commodity Class List and indicate the three-digit code numbers, which correspond to the goods and services that your firm provides. Do not include any forthcoming services or products your firm intends to add to its inventory.

ITEM 19

You may contact the Michigan Department of Consumer and Industry Services to determine if your firm is required to obtain an authorization to conduct business in Michigan. If the application for the authorization has been filed with the state, but has not been received, submit a copy of the application and a copy of the cancelled check that accompanied your application to the State.

END OF SECTION A

Detroit Based Business Applicants

GO TO SECTION B

Detroit Headquartered Business Applicants

GO TO SECTION B

Detroit Small Business Applicants

GO TO SECTION B

Minority/Woman-Owned Business Applicants

GO TO SECTION C

SECTION B

All applicants seeking Detroit-Based Business certifications must complete this section.

A BUSINESS MUST HAVE BEEN LOCATED AND OPERATING WITHIN THE CITY OF DETROIT FOR AT LEAST ONE (1) YEAR PRIOR TO THE DATE OF THE APPLICATION TO BE ELIGIBLE TO QUALIFY AS A DETROIT-BASED BUSINESS, DETROIT HEADQUARTERED OR A DETROIT BASED SMALL BUSINESS.

ITEM 3

Submit a copy of the City of Detroit Business Income Tax Return (include all schedules/attachments) for one (1) year prior to the date of the application.

ITEM 4

Business Tax Clearances are a part of this application process. Please contact the phone numbers listed under this item, regarding taxes or clearance related concerns.

ITEM 7

It is the responsibility of the applicant to substantiate its Detroit Headquarters status to the satisfaction of the City. When using the Income Tax Clearance Form (Attachment 4-Individuals) provided, make enough copies for each executive/manager listed in Attachment 1. Then have each person and the employer complete parts A, B, & C. Submit to Income Tax Division for completion of part D. Once the completed form for each executive/manager listed is returned to applicant, submit the form(s) with your completed application package to Human Rights.

END OF SECTION B

MINORITY/WOMAN-OWNED BUSINESS APPLICANTS: GO TO SECTION C

SECTION C

No instruction necessary for Section C.

A BUSINESS MUST HAVE BEEN OPERATING FOR AT LEAST ONE (1) YEAR PRIOR TO THE DATE OF THE APPLICATION TO BE ELIGIBLE TO QUALIFY AS A MINORITY/WOMAN-OWNED BUSINESS ENTERPRISE.

END OF SECTION C

~END OF LINE-BY-LINE INSTRUCTIONS~

Definition of Terms

1. DBB: The definition of a Detroit Based-Business (DBB) means a physical and economic relationship to the City, which is determined, in part, by the payment of the following for not less than one (1) taxable year immediately prior to the date of application for DBCP certification: City income taxes on the business's net profits; City excise taxes; and City property taxes on a plant or office and equipment such as is ordinarily required for the performance of the contract bid upon or on other real or personal property in the City equivalent in value to such plant or office and equipment. In addition, it satisfies three of eight defined criteria.
2. DHB: A Detroit Headquartered Business is defined as a DBB whose headquarters is located within the City of Detroit for one (1) year prior to this application and the headquarters is that place where the Chief Executive Officer and highest-level managerial employees of that business have their offices and perform their management functions.
3. MBE: The definition of a minority-owned business enterprise means there is bona fide 51% ownership by minorities, and other indicia of MBE status, such as whether minorities control the business policy and business operations, and have been in business at least one (1) year.
4. WBE: The definition of women-owned business enterprise means there is bona fide 51% ownership by a woman/women, and other indicia of WBE status, such as whether a woman/women control the business policy and business operations, and have been in business at least one (1) year.
5. DSB: The definition of a Detroit small business is a DBB that has been in business at least one (1) year, that is independently owned and operated, and is not one of the recognized leaders or dominant firms in its field of operation. A business is not a "dominant firm in its field of operation" when it does not exercise a controlling or major influence in a kind of commercial activity in which a number of businesses are primarily engaged.
6. Ownership: For a sole proprietorship or partnership, at least 51% of the company's assets or interests must be owned by a woman/women minority person(s). For a corporation, at least 51% of all classes of stocks or stock options issued by the corporation must be owned by a minority person(s) or woman/women.
7. Control: This term requires that the primary power, direct or indirect, to determine or influence the direction, policies, practices and day-to-day operations of a business enterprise shall rest with a minority person(s) or woman/women.

MINORITY DEFINITIONS

For purposes of this program, a person must be a member of one of the following race/ethnicity groups to be classified as a minority, as generally defined by the SBA

African Americans	Persons having origins in any of the black racial groups in Africa
Hispanic Americans	Persons of Spanish or Portuguese culture with origins in Mexico, South of Central America, Cuba, Puerto Rico, or the Caribbean Islands.
Asian Pacific Americans	Persons having origins from Burma, Thailand, Malaysia, Indonesia, Singapore, Brunei, Japan, China, Hong Kong, Laos, Cambodia and Vietnam, Indian Subcontinent or the Pacific Islands.
Native Americans	American Indians, Eskimos, Aleuts, or Native Hawaiians

Appeal Process

Detroit Business Certification Program (DBCP)

**Detroit-Based Business (DBB),
Detroit Headquartered Business (DHB), Detroit Small Business (DSB),
Minority-Owned Business Enterprise (MBE) and/or Woman-Owned Business Enterprise (WBE)**

Within fourteen (14) calendar days of the date of the applicant's receipt of a "Denial of DBB, DHB, DSB, MBE and/or WBE Certification", the applicant may file with the HRD a written request for an informal discussion, the purpose of which is to permit the business to discuss its concerns about the denial.

After the informal discussion, the HRD shall issue a "Confirmation Notice" that outlines these subject matters:

- The issues discussed and the outcome of the informal discussion
- The business applicant's appellate rights

The HRD shall mail to the business applicant a copy of the "Confirmation Notice" by Certified Mail; Return Receipt Requested.

Only after it has exhausted the procedures set forth above may a business applicant appeal from a "Denial of DBCP Certification." A typewritten or printed "Claim of Appeal" shall be filed with the Human Rights Director within fourteen (14) calendar days of the date of receipt of a "Confirmation Notice." A "Claim of Appeal" shall satisfy all of the following requirements:

- Include a detailed narrative of all of the bases for reversal of the HRD's decision to deny DBCP certification. Any basis omitted from the "Claim of Appeal" is waived
- Include documentation supporting the business applicant's claim that it satisfies the requirements for DBCP certification
- Include a copy of the "Confirmation Notice" as described
- Include a statement from the business applicant as to whether it desires an opportunity to discuss its appeal with the Human Rights Director; and
- Exclude any reliance on or reference to changes in the business applicant's ownership, operation and/or management occurring after the date of the "Denial of DBCP Certification."

A "Claim of Appeal" that does not substantially conform to the requirements of this process as outlined may be dismissed by the Human Rights Director without a decision on the merits of the appeal.

3-Digit NIGP Commodity Codes

005	ABRASIVES
010	ACOUSTICAL TILE, INSULATING MATERIALS, AND SUPPLIES
015	ADDRESSING, COPYING, MIMEOGRAPH, AND SPIRIT DUPLICATING MACHINE SUPPLIES: CHEMICALS, INKS, PAPER, ETC.
019	AGRICULTURAL CROPS AND GRAINS INCLUDING FRUITS, MELONS, NUTS, AND VEGETABLES
020	AGRICULTURAL EQUIPMENT, IMPLEMENTS, AND ACCESSORIES (SEE CLASS 022 FOR PARTS)
022	AGRICULTURAL IMPLEMENT AND ACCESSORY PARTS
025	AIR COMPRESSORS AND ACCESSORIES
031	AIR CONDITIONING, HEATING, AND VENTILATING: EQUIPMENT, PARTS AND ACCESSORIES (SEE RELATED ITEMS IN CLASS 740)
035	AIRCRAFT AND AIRPORT, EQUIPMENT, PARTS, AND SUPPLIES
037	AMUSEMENT, DECORATIONS, ENTERTAINMENT, TOYS, ETC.
040	ANIMALS, BIRDS, MARINE LIFE, AND POULTRY, INCLUDING ACCESSORY ITEMS (LIVE)
045	APPLIANCES AND EQUIPMENT, HOUSEHOLD TYPE
050	ART EQUIPMENT AND SUPPLIES
052	ART OBJECTS
055	AUTOMOTIVE ACCESSORIES FOR AUTOMOBILES, BUSES, TRUCKS, ETC.
060	AUTOMOTIVE MAINTENANCE ITEMS AND REPAIR/REPLACEMENT PARTS
065	AUTOMOTIVE BODIES, ACCESSORIES, AND PARTS
070	AUTOMOTIVE VEHICLES AND RELATED TRANSPORTATION EQUIPMENT
075	AUTOMOTIVE SHOP EQUIPMENT AND SUPPLIES
080	BADGES, EMBLEMS, NAME TAGS AND PLATES, JEWELRY, ETC.
085	BAGS, BAGGING, TIES, AND EROSION CONTROL EQUIPMENT
090	BAKERY EQUIPMENT, COMMERCIAL
095	BARBER AND BEAUTY SHOP EQUIPMENT AND SUPPLIES
100	BARRELS, DRUMS, KEGS, AND CONTAINERS
105	BEARINGS (EXCEPT WHEEL BEARINGS AND SEALS -SEE CLASS 060)
110	BELTS AND BELTING: CONVEYOR, ELEVATOR, POWER TRANSMISSION, AND V-BELTS
115	BIOCHEMICALS, RESEARCH
120	BOATS, MOTORS, AND MARINE AND WILDLIFE SUPPLIES
125	BOOKBINDING SUPPLIES
135	BRICKS AND OTHER CLAY PRODUCTS, REFRACTORY MATERIALS, AND STONE PRODUCTS
140	BROOM, BRUSH, AND MOP MANUFACTURING MACHINERY AND SUPPLIES
145	BRUSHES (NOT OTHERWISE CLASSIFIED)
150	BUILDER'S SUPPLIES
155	BUILDINGS AND STRUCTURES: FABRICATED AND PREFABRICATED
160	BUTCHER SHOP AND MEAT PROCESSING EQUIPMENT
165	CAFETERIA AND KITCHEN EQUIPMENT, COMMERCIAL
175	CHEMICAL LABORATORY EQUIPMENT AND SUPPLIES
180	CHEMICAL RAW MATERIALS (IN LARGE QUANTITIES PRIMARILY FOR MANUFACTURING JANITORIAL AND LAUNDRY PRODUCTS)
190	CHEMICALS AND SOLVENTS, COMMERCIAL (IN BULK)
192	CLEANING COMPOSITIONS, DETERGENTS, SOLVENTS, AND STRIPPERS - PREPACKAGED
193	CLINICAL LABORATORY REAGENTS AND TESTS (BLOOD GROUPING, DIAGNOSTIC, DRUG MONITORING, ETC.)
195	CLOCKS, TIMERS, WATCHES, AND JEWELERS' AND WATCHMAKERS' TOOLS AND EQUIPMENT
200	CLOTHING, ATHLETIC, CASUAL, DRESS, UNIFORM, WEATHER RELATED, WORK
201	CLOTHING ACCESSORIES (SEE CLASS 800 FOR SHOES AND BOOTS)
204	COMPUTER HARDWARE AND PERIPHERALS FOR MICROCOMPUTERS

206	COMPUTER HARDWARE AND PERIPHERALS FOR MINI AND MAIN FRAME COMPUTERS
207	COMPUTER ACCESSORIES AND SUPPLIES
208	COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)
209	COMPUTER SOFTWARE FOR MINI AND MAINFRAME COMPUTERS (PREPROGRAMMED)
210	CONCRETE AND METAL CULVERTS, PILINGS, SEPTIC TANKS, ACCESSORIES AND SUPPLIES
220	CONTROLLING, INDICATING, MEASURING, MONITORING, AND RECORDING INSTRUMENTS AND SUPPLIES
225	COOLERS, DRINKING WATER (WATER FOUNTAINS)
232	CRAFTS, GENERAL
233	CRAFTS, SPECIALIZED
240	CUTLERY, DISHES, FLATWARE, GLASSWARE, TRAYS, UTENSILS, AND SUPPLIES
245	DAIRY EQUIPMENT AND SUPPLIES
250	DATA PROCESSING CARDS AND PAPER
255	DECALS AND STAMPS
260	DENTAL EQUIPMENT AND SUPPLIES
265	DRAPERIES, CURTAINS, AND UPHOLSTERY MATERIAL (INCLUDING AUTOMOBILE)
269	DRUGS AND PHARMACEUTICALS
271	DRUGS, PHARMACEUTICALS, AND SETS (FOR LARGE-VOLUME PARENTERAL ADMINISTRATION, INFUSION, IRRIGATION, AND TUBE FEEDING)
280	ELECTRICAL CABLES AND WIRES (NOT ELECTRONIC)
285	ELECTRICAL EQUIPMENT AND SUPPLIES (EXCEPT CABLE AND WIRE)
287	ELECTRONIC COMPONENTS, REPLACEMENT PARTS, AND ACCESSORIES: AND MISCELLANEOUS ELECTRONIC EQUIPMENT (NOT FOR TESTING OR ANALYZING -SEE 730)
290	ENERGY COLLECTING EQUIPMENT AND ACCESSORIES: SOLAR AND WIND
295	ELEVATORS AND ESCALATORS, BUILDING TYPE
305	ENGINEERING EQUIPMENT, SURVEYING EQUIPMENT, DRAWING INSTRUMENTS, AND SUPPLIES
310	ENVELOPES, PLAIN OR PRINTED
315	EPOXY BASED FORMULATIONS FOR ADHESIVES, COATINGS, AND RELATED AGENTS
318	FARE COLLECTION EQUIPMENT AND SUPPLIES
320	FASTENING, PACKAGING, STRAPPING, TYING EQUIPMENT AND SUPPLIES
325	FEED, BEDDING, VITAMINS AND SUPPLEMENTS FOR ANIMALS (SEE CLASS 875 FOR DRUGS AND PHARMACEUTICALS FOR ANIMALS)
330	FENCING
335	FERTILIZERS AND SOIL CONDITIONERS
340	FIRE PROTECTION EQUIPMENT AND SUPPLIES
345	FIRST AID AND SAFETY EQUIPMENT AND SUPPLIES (EXCEPT NUCLEAR AND WELDING)
350	FLAGS, FLAG POLES, BANNERS, AND ACCESSORIES
360	FLOOR COVERING, FLOOR COVERING INSTALLATION AND REMOVAL EQUIPMENT, AND SUPPLIES
365	FLOOR MAINTENANCE MACHINES, PARTS, AND ACCESSORIES
370	FOOD PROCESSING AND CANNING EQUIPMENT AND SUPPLIES
375	FOODS: BAKERY PRODUCTS (FRESH)
380	FOODS: DAIRY PRODUCTS (FRESH)
385	FOODS, FROZEN
390	FOODS: PERISHABLE
393	FOODS: STAPLE GROCERY AND GROCER'S MISCELLANEOUS ITEMS
395	FORMS, CONTINUOUS: COMPUTER PAPER, FORM LABELS, SNAP-OUT FORMS, AND FOLDERS FOR FORMS
400	FOUNDRY CASTINGS, EQUIPMENT, AND SUPPLIES
405	FUEL, OIL, GREASE AND LUBRICANTS
410	FURNITURE: HEALTH CARE AND HOSPITAL FACILITY
415	FURNITURE: LABORATORY
420	FURNITURE: CAFETERIA, CHAPEL, DORMITORY, HOUSEHOLD, LIBRARY, LOUNGE, SCHOOL
425	FURNITURE: OFFICE
430	GASES, CONTAINERS, EQUIPMENT: LABORATORY, MEDICAL, AND WELDING
435	GERMICIDES, CLEANERS, AND RELATED SANITATION PRODUCTS FOR HEALTH CARE PERSONNEL

440 GLASS AND GLAZING SUPPLIES
445 HAND TOOLS (POWERED AND NON-POWERED), ACCESSORIES AND SUPPLIES
450 HARDWARE AND RELATED ITEMS
460 HOSE, ACCESSORIES, AND SUPPLIES: INDUSTRIAL, COMMERCIAL, AND GARDEN
465 HOSPITAL AND SURGICAL EQUIPMENT, INSTRUMENTS, AND SUPPLIES
470 HOSPITAL HANDICAP AND RELATED SPECIALIZED EQUIPMENT AND SUPPLIES: MOBILITY, SPEECH IMPAIRED, AND RESTRAINT ITEMS
475 HOSPITAL, SURGICAL, AND RELATED MEDICAL ACCESSORIES AND SUNDRY ITEMS
485 JANITORIAL SUPPLIES, GENERAL LINE
490 LABORATORY EQUIPMENT AND ACCESSORIES (FOR GENERAL ANALYTICAL AND RESEARCH USE): NUCLEAR, OPTICAL, AND PHYSICAL
493 LABORATORY EQUIPMENT AND ACCESSORIES: BIOCHEMISTRY, CHEMISTRY, ENVIRONMENTAL SCIENCE, ETC.
495 LABORATORY AND FIELD EQUIPMENT AND SUPPLIES: BIOLOGY, BOTANY, GEOLOGY, MICROBIOLOGY, ZOOLOGY, ETC.
500 LAUNDRY AND DRY CLEANING EQUIPMENT, ACCESSORIES, PARTS AND SUPPLIES - COMMERCIAL
505 LAUNDRY AND DRY CLEANING COMPOUNDS AND SUPPLIES
510 LAUNDRY TEXTILES AND SUPPLIES
515 LAWN MAINTENANCE EQUIPMENT, ACCESSORIES, AND PARTS (NON-AGRICULTURAL APPLICATIONS)
520 LEATHER AND RELATED EQUIPMENT, PRODUCTS, ACCESSORIES, AND SUPPLIES
525 LIBRARY AND ARCHIVAL EQUIPMENT, MACHINES, AND SUPPLIES
530 LUGGAGE, BRIEF CASES, PURSES AND RELATED ITEMS
540 LUMBER AND RELATED PRODUCTS
545 MACHINERY AND HARDWARE, INDUSTRIAL
550 MARKERS, PLAQUES AND TRAFFIC CONTROL DEVICES
555 MARKING AND STENCILING DEVICES
556 MASS TRANSPORTATION - TRANSIT BUS
557 MASS TRANSPORTATION - TRANSIT BUS ACCESSORIES AND PARTS
558 MASS TRANSPORTATION - RAIL VEHICLES AND SYSTEMS
559 MASS TRANSPORTATION - RAIL VEHICLE PARTS AND ACCESSORIES
560 MATERIAL HANDLING AND STORAGE EQUIPMENT AND ALLIED ITEMS
565 MATTRESS MANUFACTURING MACHINERY AND SUPPLIES
570 METALS: BARS, PLATES, RODS, SHEETS, STRIPS, STRUCTURAL SHAPES, TUBING, AND FABRICATED ITEMS
575 MICROFICHE AND MICROFILM EQUIPMENT, ACCESSORIES, AND SUPPLIES
578 MISCELLANEOUS PRODUCTS
580 MUSICAL INSTRUMENTS, ACCESSORIES, AND SUPPLIES
590 NOTIONS AND RELATED SEWING ACCESSORIES AND SUPPLIES
595 NURSERY STOCK, EQUIPMENT, AND SUPPLIES
600 OFFICE MACHINES, EQUIPMENT, AND ACCESSORIES
605 OFFICE MECHANICAL AIDS, SMALL MACHINES, AND APPARATUSES
610 OFFICE SUPPLIES: CARBON PAPER AND RIBBONS, ALL TYPES
615 OFFICE SUPPLIES, GENERAL
620 OFFICE SUPPLIES: ERASERS, INKS, LEADS, PENS, PENCILS, ETC.
625 OPTICAL EQUIPMENT, ACCESSORIES, AND SUPPLIES
630 PAINT, PROTECTIVE COATINGS, VARNISH, WALLPAPER, AND RELATED PRODUCTS
635 PAINTING EQUIPMENT AND ACCESSORIES
640 PAPER AND PLASTIC PRODUCTS, DISPOSABLE
645 PAPER (FOR OFFICE AND PRINT SHOP USE)
650 PARK, PLAYGROUND, RECREATIONAL AREA AND SWIMMING POOL EQUIPMENT
652 PERSONAL HYGIENE AND GROOMING EQUIPMENT AND SUPPLIES
655 PHOTOGRAPHIC EQUIPMENT AND SUPPLIES (NOT INCLUDING GRAPHIC ARTS, MICROFILM, AND X-RAY)
658 PIPE AND TUBING
659 PIPE AND TUBING FITTINGS
660 PIPES, TOBACCOS, SMOKING ACCESSORIES; ALCOHOLIC BEVERAGES

665	PLASTICS, RESINS, FIBERGLASS: CONSTRUCTION, FORMING, LAMINATING, AND MOLDING EQUIPMENT, ACCESSORIES, AND SUPPLIES
670	PLUMBING EQUIPMENT, FIXTURES, AND SUPPLIES
675	POISONS: AGRICULTURAL AND INDUSTRIAL
680	POLICE EQUIPMENT AND SUPPLIES
685	POULTRY EQUIPMENT AND SUPPLIES
690	POWER GENERATION EQUIPMENT, ACCESSORIES, AND SUPPLIES
691	POWER TRANSMISSION EQUIPMENT - ELECTRICAL, MECHANICAL, AIR AND HYDRAULIC
700	PRINTING PLANT EQUIPMENT AND SUPPLIES (EXCEPT PAPERS)
710	PROSTHETIC DEVICES, HEARING AIDS, AUDITORY TESTING EQUIPMENT, ELECTRONIC READING DEVICES, ETC.
715	PUBLICATIONS AND AUDIOVISUAL MATERIALS (PREPARED MATERIALS ONLY, NOT EQUIPMENT, SUPPLIES, OR PRODUCTION)(SEE CLASS 785 FOR INSTRUCTIONAL AIDS)
720	PUMPING EQUIPMENT AND ACCESSORIES
725	RADIO COMMUNICATION, TELEPHONE, AND TELECOMMUNICATION EQUIPMENT, ACCESSORIES, AND SUPPLIES
730	RADIO COMMUNICATION AND TELECOMMUNICATION TESTING, MEASURING, AND ANALYZING EQUIPMENT, ACCESSORIES AND SUPPLIES
735	RAGS, SHOP TOWELS, AND WIPING CLOTHS
740	REFRIGERATION EQUIPMENT AND ACCESSORIES
745	ROAD AND HIGHWAY BUILDING MATERIALS (ASPHALTIC)
750	ROAD AND HIGHWAY BUILDING MATERIALS (NOT ASPHALTIC)
755	ROAD AND HIGHWAY EQUIPMENT AND PARTS: ASPHALT AND CONCRETE HANDLING AND PROCESSING
760	ROAD AND HIGHWAY EQUIPMENT: EARTH HANDLING, GRADING, MOVING, PACKING, ETC.
765	ROAD AND HIGHWAY EQUIPMENT (EXCEPT ASPHALT, CONCRETE, AND EARTH HANDLING EQUIPMENT IN CLASSES 755 AND 760)
770	ROOFING
775	SALT (SODIUM CHLORIDE) (SEE CLASS 393 FOR TABLE SALT)
780	SCALES AND WEIGHING APPARATUS (SEE 175-08 FOR LABORATORY BALANCES)
785	SCHOOL EQUIPMENT AND SUPPLIES
790	SEED, SOD, SOIL, AND INOCULANTS
795	SEWING ROOM AND TEXTILE MACHINERY, AND ACCESSORIES
800	SHOES AND BOOTS
801	SIGNS, SIGN MATERIALS, SIGN MAKING EQUIPMENT, AND RELATED SUPPLIES
803	SOUND SYSTEMS, COMPONENTS, AND ACCESSORIES: GROUP INTERCOM, MUSIC, PUBLIC ADDRESS, ETC.
805	SPORTING GOODS, ATHLETIC EQUIPMENT AND ATHLETIC FACILITY EQUIPMENT
810	SPRAYING EQUIPMENT (EXCEPT HOUSEHOLD, NURSERY PLANT, AND PAINT)
815	STEAM AND HOT WATER FITTINGS, ACCESSORIES, AND SUPPLIES
820	STEAM AND HOT WATER BOILERS AND STEAM HEATING EQUIPMENT
825	STOCKMAN EQUIPMENT AND SUPPLIES
830	TANKS (METAL, WOOD, AND SYNTHETIC MATERIALS): MOBILE, PORTABLE, STATIONARY, AND UNDERGROUND TYPES
832	TAPE (NOT DATA PROCESSING, MEASURING, OPTICAL, SEWING, SOUND, OR VIDEO)
840	TELEVISION EQUIPMENT AND ACCESSORIES
845	TESTING APPARATUS AND INSTRUMENTS (NOT FOR ELECTRICAL OR ELECTRONIC MEASUREMENTS)
850	TEXTILES, FIBERS, HOUSEHOLD LINENS, AND PIECE GOODS
855	THEATRICAL EQUIPMENT AND SUPPLIES
860	TICKETS, COUPON BOOKS, SALES BOOKS, STRIP BOOKS, ETC.
863	TIRES AND TUBES
864	TRAIN CONTROLS, ELECTRONIC
865	TWINE
870	VENETIAN BLINDS, AWNINGS, AND SHADES
875	VETERINARY EQUIPMENT AND SUPPLIES (SEE CLASS 325 FOR VITAMINS AND SUPPLEMENTS FOR ANIMALS)
880	VISUAL EDUCATION EQUIPMENT AND SUPPLIES (EXCEPT PROJECTION LAMPS -SEE CLASS 285)
883	VOICE RESPONSE SYSTEMS
885	WATER AND WASTEWATER TREATING CHEMICALS

- 890 WATER SUPPLY, GROUNDWATER, SEWAGE TREATMENT, AND RELATED EQUIPMENT (NOT FOR AIR CONDITIONING, STEAM BOILER, OR LABORATORY REAGENT WATER)
- 895 WELDING EQUIPMENT AND SUPPLIES
- 898 X-RAY AND OTHER RADIOLOGICAL EQUIPMENT AND SUPPLIES (MEDICAL)
- 905 AIRCRAFT OPERATIONS SERVICES
- 906 ARCHITECTURAL SERVICES, PROFESSIONAL
- 907 ARCHITECTURAL AND ENGINEERING SERVICES, NON-PROFESSIONAL
- 908 BOOKBINDING, REBINDING, AND REPAIRING
- 909 BUILDING CONSTRUCTION SERVICES, NEW
- 910 BUILDING MAINTENANCE AND REPAIR SERVICES
- 912 CONSTRUCTION SERVICES, GENERAL
- 913 CONSTRUCTION SERVICES, HEAVY
- 914 CONSTRUCTION SERVICES, TRADE (NEW CONSTRUCTION)
- 915 COMMUNICATIONS AND MEDIA RELATED SERVICES
- 918 CONSULTING SERVICES
- 920 DATA PROCESSING SERVICES AND SOFTWARE
- 924 EDUCATIONAL SERVICES
- 925 ENGINEERING SERVICES, PROFESSIONAL
- 926 ENVIRONMENTAL AND ECOLOGICAL SERVICES
- 928 EQUIPMENT MAINTENANCE, RECONDITIONING AND REPAIR SERVICES FOR AUTOMOBILES, TRUCKS, TRAILERS, TRANSIT BUSES AND OTHER VEHICLES
- 929 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - AGRICULTURAL, HEAVY INDUSTRIAL EQUIPMENT, AND MARINE EQUIPMENT
- 931 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - APPLIANCE, ATHLETIC, CAFETERIA, FURNITURE, MUSICAL INSTRUMENTS, AND SEWING EQUIPMENT
- 934 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - LAUNDRY, LAWN, PAINTING, PLUMBING, AND SPRAYING EQUIPMENT
- 936 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - GENERAL EQUIPMENT
- 938 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - HOSPITAL, LABORATORY, AND TESTING EQUIPMENT
- 939 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - OFFICE, PHOTOGRAPHIC, AND RADIO/TELEVISION EQUIPMENT
- 940 EQUIPMENT MAINTENANCE, REPAIR, CONSTRUCTION, AND RELATED SERVICES - RAILROAD
- 941 EQUIPMENT MAINTENANCE, RECONDITIONING, REPAIR, AND RELATED SERVICES - POWER GENERATION
- 945 FISHING, HUNTING, TRAPPING, GAME PROPAGATION, AND RELATED SERVICES
- 946 FINANCIAL SERVICES
- 947 FORESTRY SERVICES
- 948 HEALTH RELATED SERVICES (FOR HUMAN SERVICES SEE CLASS 952)
- 952 HUMAN SERVICES
- 953 INSURANCE, ALL TYPES
- 954 LAUNDRY AND DRY CLEANING SERVICES
- 956 LIBRARY SERVICES (SEE CLASS 908 FOR BOOKBINDING, REBINDING, AND REPAIRING)
- 958 MANAGEMENT SERVICES
- 959 MARINE CONSTRUCTION SERVICES; MARINE EQUIPMENT MAINTENANCE AND REPAIR; RELATED MARINE SERVICES
- 961 MISCELLANEOUS PROFESSIONAL SERVICES
- 962 MISCELLANEOUS SERVICES
- 965 PRINTING PREPARATIONS: ETCHING, PHOTOENGRAVING, AND PREPARATION OF MATS, NEGATIVES AND PLATES
- 966 PRINTING AND RELATED SERVICES
- 968 PUBLIC WORKS AND RELATED SERVICES
- 971 REAL PROPERTY RENTAL OR LEASE
- 975 RENTAL OR LEASE SERVICES OF EQUIPMENT - AGRICULTURAL, AIRCRAFT, AUTOMOTIVE, HEAVY EQUIPMENT, AND MARINE EQUIPMENT
- 977 RENTAL OR LEASE SERVICES OF EQUIPMENT - APPLIANCES, CAFETERIA, FILM, FURNITURE, HARDWARE, MUSICAL, SEWING, AND WINDOW AND FLOOR COVERINGS
- 979 RENTAL OR LEASE SERVICES OF EQUIPMENT - ENGINEERING, HOSPITAL, LABORATORY, PRECISION INSTRUMENTS, REFRIGERATION, SCALES, AND TESTING EQUIPMENT

981	RENTAL OR LEASE OF EQUIPMENT - GENERAL EQUIPMENT
983	RENTAL OR LEASE SERVICES OF EQUIPMENT - CLOTHING, JANITORIAL, LAUNDRY, LAWN, PAINTING, SPRAYING, AND TEXTILE EQUIPMENT
984	RENTAL OR LEASE SERVICES OF COMPUTERS, DATA PROCESSING, AND WORD PROCESSING EQUIPMENT
985	RENTAL OR LEASE SERVICES OF EQUIPMENT - OFFICE, PHOTOGRAPHIC, PRINTING, RADIO/TELEVISION/TELEPHONE EQUIPMENT
988	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES
989	SAMPLING AND SAMPLE PREPARATION SERVICES (FOR TESTING)
990	SECURITY, FIRE, SAFETY, AND EMERGENCY SERVICES
992	TESTING AND CALIBRATION SERVICES
998	SALE OF SURPLUS & OBSOLETE ITEMS
999	OTHER